

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY

In the Matter of the Unlicensed Accounting
Activities of Allyssa Becker & Becker
Accounting L.L.C.

CEASE AND DESIST ORDER

The Complaint Committee of the Minnesota Board of Accountancy orders Respondents Allyssa Becker and Becker Accounting L.L.C. (BAL) to cease and desist from holding themselves out to the public as a CPA or CPA firm and performing or offering to perform services requiring a CPA certificate or CPA firm permit unless and until they obtain appropriate licensure. 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. The Board has never issued Becker a CPA certificate. The Board has never issued BAL a CPA firm permit.
2. Only Board licensees may provide or offer to provide attest services. Minn. Stat. §§ 326A.05, subd. 1(a)(1), 326A.10(a) (2022). Attest services include audits and reviews of financial statements. *Id.* § 326A.01, subd. 2 (2022).
3. Despite lacking licensure, Respondents performed a review of financial statements.
4. Respondents also advertise audit services on their website, and Becker states that she is a CPA on Respondents' Facebook page.
5. This order is in the public interest.

CONCLUSIONS OF LAW

Count I

By performing a review of financial statements, Respondents violated Minn. Stat. §§ 326A.05, subd. 1(a)(1), 326A.10(a) (2022).

Count II

By offering to perform audit services, Respondents violated Minn. Stat. § 326A.10(a) (2022).

Count III

By referring to herself as a CPA when she does not possess a CPA certificate, Becker violated Minn. Stat. § 326A.10(c) (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 investigator at the following address or email address by the deadline:

Minnesota Board of Accountancy
Attn: Holly Salmela
85 E. 7th Place, Suite 125
St. Paul, MN 55101-2143
holly.a.salmela@state.mn.us

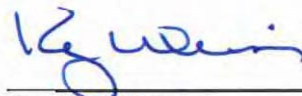
Upon receipt of a request for a hearing, the Committee will set the date and time for the hearing at the Office of Administrative Hearings and will notify you of that fact. Unless you and the Committee agree otherwise, the hearing will be scheduled within thirty days of its receipt. If you do not request 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 (2023). 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: _____

8/23/2024



KAY WEISS
Assistant Executive Director
Minnesota Board of Accountancy
85 7th Place East, Suite 125
St. Paul, MN 55101
651-757-1523