

## WISCONSIN DEPARTMENT OF SAFETY AND PROFESSIONAL SERVICES



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STATE OF WISCONSIN  
BEFORE THE ACCOUNTING EXAMINING BOARD

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IN THE MATTER OF DISCIPLINARY  
PROCEEDINGS AGAINST

NATASHA L. CHAMBERS AND  
CHAMBERS CPA LLC,  
RESPONDENTS.

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FINAL DECISION AND ORDER

**ORDER 0007702**

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Division of Legal Services and Compliance Case No. 18 ACC 020

The parties to this action for the purpose of Wis. Stat. § 227.53 are:

Natasha L. Chambers  
Waunakee, WI 53597

Chambers CPA LLC  
Waunakee, WI 53597

Accounting Examining Board  
P.O. Box 8366  
Madison, WI 53708-8366

Division of Legal Services and Compliance  
Department of Safety and Professional Services  
P.O. Box 7190  
Madison, WI 53707-7190

The parties in this matter agree to the terms and conditions of the attached Stipulation as the final disposition of this matter, subject to the approval of the Accounting Examining Board (Board). The Board has reviewed this Stipulation and considers it acceptable.

Accordingly, the Board in this matter adopts the attached Stipulation and makes the following Findings of Fact, Conclusions of Law and Order.

FINDINGS OF FACT

1. Respondent Natasha L. Chambers (Birth Year 1974) is certified and licensed by the State of Wisconsin as a certified public accountant, having certification and license number 19609-1, first issued on July 17, 2003 and current through December 14, 2021. Respondent's most recent address on file with the Wisconsin Department of Safety and Professional Services (Department) is in Waunakee, Wisconsin 53597.

2. Respondent Chambers CPA LLC is licensed by the State of Wisconsin as an accounting firm, having license number 1328-3, first issued on December 15, 2011 and current through December 14, 2021. Respondent's most recent address on file with the Department is in Waunakee, Wisconsin 53597.

3. Respondent Natasha L. Chambers is identified in Department records as the responsible licensee in charge of Respondent Chambers CPA LLC.

4. On December 5, 2018, the Department received a complaint alleging that Respondents failed to file Complainant's Form 990-series returns with the IRS for 2014-2016, causing Complainant to lose its non-profit status. The Division of Legal Services and Compliance (DLSC) subsequently opened Case Number 18 ACC 020 for investigation.

5. On May 3, 2019, the Department emailed Respondent Natasha L. Chambers to request a response to the complaint.

6. On May 23, 2019, Respondent Natasha L. Chambers emailed her response to the Department. Respondent Natasha L. Chambers stated that she started working with Complainant in July 2015 for a very limited engagement, the scope of which was reduced to an engagement letter dated July 6, 2015, with a fixed fee for services. In August 2015, Complainant decided to expand the prior (and completed) engagement with Respondents to continue the preparation of monthly financial accounting for Complainant. Respondent Natasha L. Chambers admitted that she did not complete a second engagement letter that stated the full scope of the work to be performed.

7. On May 23, 2019, Respondent Natasha L. Chambers stated that in March 2018 she was notified by Complainant that Complainant's non-profit status had been revoked due to Complainant's failure to file a Form 990-series return or notice for three consecutive years, beginning with tax year 2014, prior to the initial engagement of Respondents. In response to an inquiry from its insurer for the prior year tax returns, Complainant requested that Respondents prepare drafts of the 2015 and 2016 Form 990-series returns. Respondent Natasha L. Chambers stated that she created drafts of the returns, as well as a draft Form 1023, the application required for Complainant to seek reinstatement of its tax-exempt status. Respondent Natasha L. Chambers further stated that she thought that she had filed Form 1023 in April 2018, but that she learned in June 2018 that she did not file Form 1023 with the IRS. Pursuant to a letter dated May 31, 2019, the IRS subsequently approved the Complainant's request for reinstatement of its tax-exempt status and declared the effective date of exemption was retroactive to the prior date of revocation, November 15, 2017.

8. On May 28, 2020, in response to a further inquiry from the Department, Respondent Natasha L. Chambers stated that she did not recall ever discussing tax filing services with Complainant prior to 2018 when she first learned from Complainant that it had lost tax-exempt status with the IRS.

9. A Department review of invoices issued to Complainant for services provided by Respondents found one entry that Respondents charged Complainant for "Form 990 prep" in February 2017. This is the only invoice that indicates Form 990 preparation occurred prior to March 2018.

10. This misconduct is the first occurrence for Respondent Natasha L. Chambers.

11. On December 15, 2019, Respondent Chambers CPA LLC's credential expired.

12. On June 16, 2020, Respondent Chambers CPA LLC renewed its credential.
13. On August 28, 2020, Respondent Chambers CPA LLC stated that it's credential had expired due to an administrative oversight, and that it had provided income tax planning and preparation, payroll services, and preparation of 1099s while the credential was expired.
14. This misconduct is the first occurrence for Respondent Chambers CPA LLC.
15. In resolution of this matter, Respondents' consent to the entry of the following Conclusions of Law and Order.

#### CONCLUSIONS OF LAW

1. The Accounting Examining Board has jurisdiction to act in this matter pursuant to Wis. Stat. § 442.12, and is authorized to enter into the attached Stipulation pursuant to Wis. Stat. § 227.44(5).
2. By the conduct described in the Findings of Fact, Respondent Natasha L. Chambers violated Wis. Admin. Code § Accy 1.201(1)(b) by failing to exercise due professional care in the performance of an engagement.
3. By the conduct described in the Findings of Fact, Respondent Chambers CPA LLC violated Wis. Stat. § 442.03 and Wis. Admin. Code § Accy 5.101 by practicing as a member of a firm while the license of the accounting firm was expired.
4. As a result of the above violations, Respondents are subject to discipline pursuant to Wis. Stat. § 442.12(1)(b) and (c) and Wis. Admin. Code § Accy 4.101(12).

#### ORDER

1. The attached Stipulation is accepted.
2. Respondent Natasha L. Chambers is REPRIMANDED.
3. Respondent Chambers CPA LLC is REPRIMANDED.
4. Within ninety (90) days from the date of this Order, Respondent Natasha L. Chambers shall pay one-half of the COSTS of this matter in the amount of \$1,196.
5. Within ninety (90) days from the date of this Order, Respondent Chambers CPA LLC shall pay one-half of the COSTS of this matter in the amount of \$1,196.
6. Payment of costs (made payable to the Wisconsin Department of Safety and Professional Services) shall be sent by Respondents to the Department Monitor at the address below:

Department Monitor  
Division of Legal Services and Compliance  
Department of Safety and Professional Services

P.O. Box 7190, Madison, WI 53707-7190  
Telephone (608) 266-2112; Fax (608) 266-2264  
[DSPSMonitoring@wisconsin.gov](mailto:DSPSMonitoring@wisconsin.gov)

You may also submit this information online via DSPS' Monitoring Case Management System  
at: <https://dpsmonitoring.wi.gov/>

7. In the event Respondents violate any term of this Order, Respondents' credentials (numbers 19609-1 and 1328-3), or Respondents' right to renew their credentials, may, in the discretion of the Board or its designee, be SUSPENDED, without further notice or hearing, until Respondents have complied with the terms of the Order. The Board may, in addition and/or in the alternative, refer any violation of this Order to the Division of Legal Services and Compliance for further investigation and action.

8. This Order is effective on the date of its signing.

WISCONSIN ACCOUNTING EXAMINING BOARD

by: Michael E. Friedman  
A Member of the Board

1 December 2021  
Date

STATE OF WISCONSIN  
BEFORE THE ACCOUNTING EXAMINING BOARD

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IN THE MATTER OF DISCIPLINARY  
PROCEEDINGS AGAINST

NATASHA L. CHAMBERS AND  
CHAMBERS CPA LLC,  
RESPONDENTS.

STIPULATION

**ORDER 0007702**

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Division of Legal Services and Compliance Case No. 18 ACC 020

Respondents Natasha L. Chambers and Chambers CPA LLC and the Division of Legal Services and Compliance, Department of Safety and Professional Services stipulate as follows:

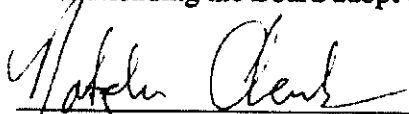
1. This Stipulation is entered into as a result of a pending investigation by the Division of Legal Services and Compliance. Respondents consent to the resolution of this investigation by Stipulation.
2. Respondents understand that by signing this Stipulation, Respondents voluntarily and knowingly waive the following rights:
  - the right to a hearing on the allegations against Respondents, at which time the State has the burden of proving those allegations by a preponderance of the evidence;
  - the right to confront and cross-examine the witnesses against Respondents;
  - the right to call witnesses on Respondents' behalf and to compel their attendance by subpoena;
  - the right to testify on Respondents' own behalf;
  - the right to file objections to any proposed decision and to present briefs or oral arguments to the officials who are to render the final decision;
  - the right to petition for rehearing; and
  - all other applicable rights afforded to Respondents under the United States Constitution, the Wisconsin Constitution, the Wisconsin Statutes, the Wisconsin Administrative Code, and other provisions of state or federal law.
3. Respondents are aware of Respondents' right to seek legal representation and have been provided an opportunity to obtain legal counsel before signing this Stipulation. Respondents are represented by attorney Patrick McBride.
4. Respondents agree to the adoption of the attached Final Decision and Order by the Accounting Examining Board (Board). The parties to the Stipulation consent to the entry of the attached Final Decision and Order without further notice, pleading, appearance or consent of the parties. Respondents waive all rights to any appeal of the Board's order, if adopted in the form as attached.
5. If the terms of this Stipulation are not acceptable to the Board, the parties shall not be bound by the contents of this Stipulation, and the matter shall then be returned to the Division of Legal Services and Compliance for further proceedings. In the event that the Stipulation is

not accepted by the Board, the parties agree not to contend that the Board has been prejudiced or biased in any manner by the consideration of this attempted resolution.

6. The parties to this Stipulation agree that the attorney or other agent for the Division of Legal Services and Compliance and any member of the Board ever assigned as an advisor in this investigation may appear before the Board in open or closed session, without the presence of Respondents, for purposes of speaking in support of this agreement and answering questions that any member of the Board may have in connection with deliberations on the Stipulation. Additionally, any such advisor may vote on whether the Board should accept this Stipulation and issue the attached Final Decision and Order.

7. Respondents are informed that should the Board adopt this Stipulation, the Board's Final Decision and Order is a public record and will be published in accordance with standard Department procedure.

8. The Division of Legal Services and Compliance joins Respondents in recommending the Board adopt this Stipulation and issue the attached Final Decision and Order.



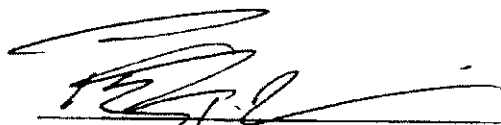
Natasha L. Chambers, Respondent  
Waunakee, WI 53597  
Credential No. 19609-1

10/15/2021  
Date



Chambers CPA LLC, Respondent  
By: Natasha L. Chambers, Responsible Licensee  
Waunakee, WI 53597  
Credential No. 1328-3

10/15/2021  
Date



Patrick G. McBride, Attorney for Respondents  
O'Neil, Cannon, Hollman, DeJong & Laing S.C.  
111 East Wisconsin Avenue, Suite 1400  
Milwaukee, Wisconsin 53202

10/15/21  
Date



Renee Parton, Attorney  
Division of Legal Services and Compliance  
P.O. Box 7190  
Madison, WI 53707-7190

10/14/2021  
Date