

WISCONSIN DEPARTMENT OF SAFETY AND PROFESSIONAL SERVICES



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The status of an appeal may be found on court access websites at:

<http://ccap.courts.state.wi.us/InternetCourtAccess> and <http://www.courts.state.wi.us/wscga>

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STATE OF WISCONSIN
BEFORE THE ACCOUNTING EXAMINING BOARD

IN THE MATTER OF DISCIPLINARY
PROCEEDINGS AGAINST

MICHAEL A. KOLLATH AND
KOLLATH & ASSOCIATES, CPA LLC,
RESPONDENT.

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FINAL DECISION AND ORDER

ORDER0007992

Division of Legal Services and Compliance Case No. 20 ACC 002

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

Michael A. Kollath
Madison, WI 53717

Kollath & Associates, CPA LLC,
Madison, WI 53705

Wisconsin 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. Michael A. Kollath (Respondent Kollath) (Year of Birth 1970) is licensed by the State of Wisconsin as a certified public accountant, having certification and license number 15409-1, first issued on February 9, 1996 and current through December 14, 2023. Respondent's most recent address on file with the Wisconsin Department of Safety and Professional Services (Department) is in Madison, Wisconsin 53717.

2. Respondent Kollath & Associates, CPA LLC (Respondent Kollath & Associates) is licensed by the State of Wisconsin as an accounting firm, having license number 1109-3, first issued on November 14, 2006 and current through December 14, 2023. Respondent's most recent address on file with the Department is in Madison, Wisconsin 53705.

3. Respondent Michael A. Kollath is identified in Department records as the responsible licensee for Respondent Kollath & Associates, CPA LLC.

4. On January 13, 2020, the Department received an email from the AICPA Ethics and Peer Review Board that Respondent Kollath & Associates had been dropped from the program on January 7, 2020 for non-cooperation in December 2019.

5. On February 6, 2020, the Department sent an email to Respondent Kollath requesting a response to the allegations received. No response was received.

6. On February 20, 2020, the Department sent a letter to both Respondents via certified mail.

7. On March 5, 2020, Respondent Kollath provided a response stating Respondent Kollath & Associates outsources accounting, tax planning and preparation, payroll, human resource consulting, and general finance consulting. In addition, he stated the firm was behind on their required review which is why they were dropped from the AICPA program.

8. Upon review of Department records, Respondent Michael A. Kollath's license was expired from December 16, 2019 to November 17, 2020.

9. Upon review of Department records, Respondent Kollath & Associates, CPA LLC's license expired on December 15, 2017 through December 2, 2020.

10. On November 16, 2020, the Department received a voice message from Respondent Kollath stating since December 14, 2019, this firm had issued two monthly compiled statements and one quarterly compiled statement that ended in August 2020. He also stated that Respondent Kollath & Associates also issued two annual compilations and six eliminations related to the Wisconsin Economic Development Corporation. He confirmed they have not issued any audits or reviewed any financial statements during the licensing expiration.

11. On November 17, 2020, Respondent Kollath's certification and license were renewed.

12. On December 2, 2020, Respondent Kollath & Associates license was renewed.

13. On December 4, 2020, in an email to the Department, Respondent Michael A. Kollath explained that he was not aware that either of his credentials expired.

14. In resolution of this matter, Respondent consents to the entry of the following Conclusions of Law and Order.

CONCLUSIONS OF LAW

1. The 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, Respondents failed to comply with the applicable peer review requirements set out in Wis. Admin. Code Ch. Accy 6, within the meaning of Wis. Admin. Code § Accy 4.101(7).
3. By the conduct described in the Findings of Fact, Respondents failed to be licensed as a certified public accountant while practicing as a certified public accountant within meaning of Wis. Admin. Code § Accy 5.101.
4. By the conduct described in the Findings of Fact, Respondents used the CPA title or provided attest services without a certificate or license or without properly qualifying to practice across state lines within meaning of Wis. Admin. Code § Accy 4.101(3).
5. By the conduct described in the Findings of Fact, Respondents failed to respond to communication from the Board within 30 days of the mailing of such communication, within the meaning of Wis. Admin. Code § Accy 1.407.
6. As a result of the above violations, Respondent is subject to discipline pursuant to Wis. Stat. § 442.12.

ORDER

1. The attached Stipulation is accepted.
2. Respondent Michael A. Kollath is REPRIMANDED.
3. Respondent Kollath & Associates, CPA LLC is REPRIMANDED.
4. Within ninety (90) days from the date of this Order, Respondent Michael A. Kollath shall pay one-half of the COSTS of this matter in the amount of \$502.00.
5. Within ninety (90) days from the date of this Order, Respondent Kollath & Associates, CPA LLC shall pay one-half of the COSTS of this matter in the amount of \$502.00.
4. Any requests, petitions, payments of costs (made payable to Department of Safety and Professional Services), and other information required by this Order shall be submitted to:

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

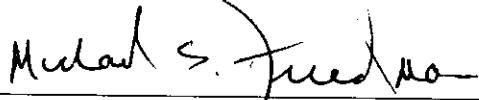
Respondents may also submit this information online at: <https://dspsmonitoring.wi.gov>.

5. In the event Respondents violate any term of this Order, Respondents' credentials (numbers 1109-3 and 15409-1) 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.

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

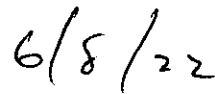
WISCONSIN ACCOUNTING EXAMINING BOARD

By:



A Member of the Board

Date



STATE OF WISCONSIN
BEFORE THE ACCOUNTING EXAMINING BOARD

IN THE MATTER OF DISCIPLINARY
PROCEEDINGS AGAINST

MICHAEL A. KOLLATH AND
KOLLATH & ASSOCIATES CPA LLC,
RESPONDENTS.

STIPULATION

ORDER 0007992

Division of Legal Services and Compliance Case No. 20 ACC 002

Michael A. Kollath and Kollath & Associates, CPA LLC (Respondents) 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.

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.



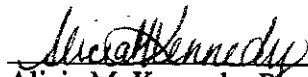
Michael A. Kollath, Respondent
Madison, WI 53717
Credential No. 15409-1

3/16/22
Date



Kollath & Associates, CPA LLC, Respondent
By: Michael A. Kollath, Responsible Licensee
Madison, WI 53705
Credential No. 1109-3

3/16/22
Date



Alicia M. Kennedy, Prosecuting Attorney
Division of Legal Services and Compliance
P.O. Box 7190
Madison, WI 53707-7190

3/22/2022
Date