

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.