**STATE OF MINNESOTA**

**BOARD OF ACCOUNTANCY**

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| **In the Matter of**<br>**William David McDonald**<br>**CPA Certificate No. 18318** | **ORDER FOR AUTOMATIC**<br>**REVOCATION OF CPA CERTIFICATE**<br>**Board File 2017-150** |

The Minnesota Board of Accountancy ("Board") is authorized pursuant to Minnesota Statutes Chapter 326A (2016) and Minnesota Rules Chapter 1105 (2015) to license, regulate, and take enforcement actions against persons who apply for or hold CPA certificates in the State of Minnesota; and is further authorized pursuant to Minnesota Statutes Section 326A.08 (2016) to initiate appropriate disciplinary action.

Based on its records and files in this matter, the Board makes the following:

## FINDINGS OF FACT

1. The CPA Certificate of William David McDonald ("Respondent") expired on December 31, 2014.

2. Respondent failed to renew his/her CPA Certificate for more than two years after its expiration.

Based on the above Findings of Fact, the Board makes the following:

## CONCLUSIONS OF LAW

1. Pursuant to Minnesota Statutes Section 326A.04, subdivision 11 (2016), the CPA certificates of persons who have failed to renew their certificates for a period of more than two years shall be automatically revoked by order of the Board.

2. The Board is required by law to revoke Respondent's CPA certificate.

NOW THEREFORE, based upon the above Findings of Fact and Conclusions of Law, the Board issues the following:

## ORDER

**IT IS HEREBY ORDERED** that Respondent's CPA Certificate in the State of Minnesota is automatically **REVOKED** pursuant to Minnesota Statutes Section 326A.04, subdivision 11 (2016). The revocation shall take effect immediately.

If Respondent wishes to seek reinstatement of Respondent's CPA Certificate, Respondent shall petition the Board pursuant to Minnesota Statutes Section 326A.09 (2016). The Board's consideration of and action upon any petition for reinstatement will be governed by Minnesota Statutes Section 326A.09 (2016) and any other applicable Board Statutes and/or Rules in effect at the time the petition is received by the Board.

IT IS FURTHER ORDERED that the terms of this order are adopted and implemented on this 2nd day of March, 2017.

**STATE OF MINNESOTA**
**BOARD OF ACCOUNTANCY**

Sharon A Fenden for

GREGORY S. STEINER, CPA
BOARD CHAIR

AFFIDAVIT OF SERVICE BY MAIL

RE: William David McDonald, CPA Certificate Number 18318

STATE OF MINNESOTA )
) ss.
COUNTY OF RAMSEY )

Sara Datko, being first duly sworn, deposes and says:

That at the City of St. Paul, County of Ramsey and State of Minnesota, on this the 3rd day of March, 2017, she served the attached **ORDER FOR AUTOMATIC REVOCATION OF CPA CERTIFICATE**, by depositing in the United States mail at said city and state, a true and correct copy thereof, properly enveloped, with first class and certified postage prepaid, and addressed to:

William David McDonald
285 West Goldfinch Drive
Tiffin, Iowa 52340

Sara Datko

CERTIFED MAIL
Return Receipt Requested
7014 1820 0001 4716 7968

Subscribed and sworn to before me on this the 3rd day of March, 2017.

(Notary Public)

VICTORIA ELIZABETH DEHELLER
NOTARY PUBLIC
MINNESOTA
My Commission Expires Jan. 31, 2020