

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY

In the Matter of
Walter Phillip Michels
CPA Certificate No. 12565

ORDER FOR AUTOMATIC
REVOCAION OF CPA CERTIFICATE
Board File 2017-167

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 Walter Phillip Michels ("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**



**GREGORY S. STEINER, CPA
BOARD CHAIR**

