

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY

In the Matter of
Sharee Schultz Horzewski
CPA Certificate No. 12278

ORDER FOR REVOCATION
OF CPA CERTIFICATE
Board File 2020-146

The Minnesota Board of Accountancy is authorized pursuant to Minnesota Statutes Chapter 326A (2018) and Minnesota Rules Chapter 1105 (2019) to license, regulate, and take enforcement actions against persons who apply for or hold CPA certificates in the State of Minnesota.

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

FINDINGS OF FACT

1. The CPA Certificate of Sharee Schultz Horzewski expired on December 31, 2017.
2. Sharee Horzewski has failed to renew their 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 Minn. Stat. § 326A.04, subd. 11 (2018), the CPA certificate of a person who has failed to renew her certificate for a period of more than two years shall be automatically revoked by order of the Board. The certificate holder does not have a right to a hearing before the revocation occurs. *Id.*
2. Because Sharee Horzewski failed to renew their license for a period of more than two years, their license is subject to automatic revocation.

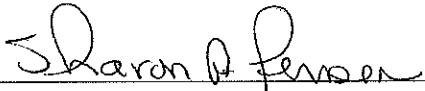
NOW THEREFORE, based upon the above findings of fact and conclusions of law, the Board issues the following:

ORDER

IT IS HEREBY ORDERED that Sharee Horzewski's CPA Certificate in the State of Minnesota is **REVOKED** pursuant to Minn. Stat. § 326A.04, subd. 11 (2018). The revocation shall take effect immediately.

IT IS FURTHER ORDERED that the terms of this order are adopted and implemented on this 30th day of April, 2020.

**STATE OF MINNESOTA
BOARD OF ACCOUNTANCY**



SHARON A. JENSEN, CPA
BOARD CHAIR

