

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY

In the Matter of
Philip David Holz
CPA Certificate No. 27095

ORDER FOR REVOCATION
OF CPA CERTIFICATE
Board File 2020-144

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 Philip David Holz expired on December 31, 2017.
2. Philip Holz 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 his 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 Philip Holz failed to renew their license for a period of more than two years, their license is subject to automatic revocation.

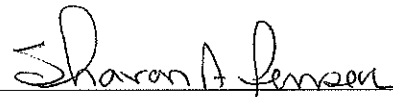
NOW THEREFORE, based upon the above findings of fact and conclusions of law, the Board issues the following:

ORDER

IT IS HEREBY ORDERED that Philip Holz'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**

A handwritten signature in cursive script that reads "Sharon A. Jensen". The signature is written in black ink and is positioned above a horizontal line.

SHARON A. JENSEN, CPA
BOARD CHAIR

AFFIDAVIT OF SERVICE BY MAIL

RE: Philip David Holz, CPA Certificate Number 27095

STATE OF MINNESOTA)
) ss.
COUNTY OF RAMSEY)

Peng Her, being first duly sworn, deposes and says:

That at the City of St. Paul, County of Ramsey and State of Minnesota, on this the 4th day of May, 2020, he served the attached **ORDER FOR 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:

Philip David Holz
6420 170th St E
Faribault, MN 55021



Peng Her

Subscribed and sworn to before me on
this the 4th day of May, 2020.



(Notary Public)