

**STATE OF MINNESOTA
BOARD OF ACCOUNTANCY**

In the Matter of
Daniel John Villas
CPA Certificate No. 25752

REINSTATEMENT ORDER

The Minnesota Board of Accountancy has determined as follows:

1. The Board is authorized to license and regulate certified public accountants pursuant to Minn. Stat. §§ 326A.01-.14 (2020).
2. The Board issued Respondent Daniel Villas a certified public accountant certificate on December 4, 2009.
3. Daniel Villas's certified public accountant certificate expired on December 31, 2016.
4. On April 30, 2019, pursuant to Minn. Stat. § 326A.04, subd. 11, the Board revoked Daniel Villas's certificate because he failed to renew it for more than two years after its expiration.
5. On August 15, 2022, Daniel Villas petitioned to reinstate his revoked certificate pursuant to Minn. Stat. § 326A.09.
6. This order is in the public interest.

IT IS HEREBY ORDERED, pursuant to Minn. Stat. §§ 326A.04, .09, that Daniel Villas's certified public accountant certificate shall be reinstated upon submission of satisfactory proof to the Board that he has completed 120 hours of continuing professional education and payment of \$400 in fees, consisting of a \$300 delinquency fee, and a \$100 renewal fee.

IT IS FURTHER ORDERED that if Daniel Villas does not submit satisfactory proof of completing the continuing-education hours and pay all required fees within 90 days, this order shall be automatically vacated, and Daniel Villas's certificate shall not be reinstated.

IT IS FURTHER ORDERED that nothing herein shall be deemed to rescind the Board's order revoking Daniel Villas's certified public accountant certificate and, moreover, that revocation order and this reinstatement order shall be classified as public data pursuant to Minn. Stat. § 13.41, subd. 5 (2020).

Dated: 9/20/22

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY



CHARLES SELCER, CPA
Board Chair