## STATE OF MINNESOTA

## **BOARD OF ACCOUNTANCY**

In the Matter of Patrick Charles McGuire CPA Certificate No. 02989 ORDER FOR AUTOMATIC REVOCATION OF CPA CERTIFICATE Board File 2012-379

The Minnesota Board of Accountancy ("Board") is authorized pursuant to Minnesota Statutes Chapter 326A (2010) and Minnesota Rules Chapter 1105 (2011) 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 (2010) to initiate appropriate disciplinary action.

Patrick Charles McGuire ("Respondent") failed to renew his CPA Certificate for more than two years after its expiration.

Pursuant to Minnesota Statutes Section 326A.04, subdivision 11 (2010), 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.

NOW THEREFORE, based upon the above recitals, 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 (2010). 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 (2010). The Board's consideration of and action upon any petition for reinstatement will

be governed by Minnesota Statutes Section 326A.09 (2010) 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 15th day of October, 2012.

STATE OF MINNESOTA BOARD OF ACCOUNTANCY

MICHAEL M. VEKICH, CPA

**BOARD CHAIR** 

## AFFIDAVIT OF SERVICE BY MAIL

RE: Patrick Charles McGuire, CPA Certificate Number 02989

STATE OF MINNESOTA )	•					
COUNTY OF RAMSEY )						
Bev Carey, being first duly sworn, deposes and says:						
That at the City of St. Paul, County of Rar the 15th day of October, 2012, she see	nsey and State of Minnesota, on this					
AUTOMATIC REVOCATION OF CPA CERTIFIC	CATE, by depositing in the United					
States mail at said city and state, a true and corr with prepaid first class postage, and addressed t						
man propana mot olado poetago; ama diametera i						
Patrick Charles McGuire						
McGee, Hearne & Paiz, LLP PO Box 1088	Δ.					
Cheyenne, WY 82003	Ke - Carrier					
	De Carry					
	Bev Carey					
Subscribed and sworn to before me on	Victoria Elizabeth Oehrlein					
this the 15th day of 1cto ber, 2012.	NOTARY PUBLIC MINNESOTA					
VA. ED10	My Commission Expires Jan, 31, 2015					
(Notary Public)						

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