

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY

In the Matter of
Susan E. Divine
CPA Certificate No. 05303

ORDER FOR AUTOMATIC
REVOCAION OF CPA CERTIFICATE
Board File 2018-010

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 Susan E. Divine ("Respondent") expired on December 31, 2015.
2. Respondent has 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 certificate of a person who has failed to renew his or her certificate 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.

IT IS FURTHER ORDERED that the terms of this order are adopted and implemented on this 5th day of February, 2018.

**STATE OF MINNESOTA
BOARD OF ACCOUNTANCY**

A handwritten signature in cursive script, appearing to read "Gregory S. Steiner".

GREGORY S. STEINER, CPA
BOARD CHAIR

AFFIDAVIT OF SERVICE BY MAIL


RE: Susan E. Divine, CPA Certificate Number 05303

STATE OF MINNESOTA)
) ss.
COUNTY OF RAMSEY)

Sara Datko, being first duly sworn, deposes and says:

That at the City of St. Paul, County of Ramsey and State of Minnesota, on this the 7th day of February, 2018, she served the attached **ORDER FOR AUTOMATIC 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:


Susan E. Divine
4330 Cedar Lake Road
Minneapolis, Minnesota 55416



Sara Datko

CERTIFIED MAIL
Return Receipt Requested
7016 1370 0001 0085 1048

Subscribed and sworn to before me on
this the 7th day of February, 2018.



(Notary Public)

