### STATE OF MINNESOTA

#### **BOARD OF ACCOUNTANCY**

In the Matter of Gregory Reed Kellar CPA Certificate No. 26509 ORDER FOR REVOCATION OF CPA CERTIFICATE Board File 2020-173

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 Gregory Reed Kellar expired on December 31, 2017.
- 2. Gregory Kellar 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 Gregory Kellar 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 Gregory Kellar'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** 

# AFFIDAVIT OF SERVICE BY MAIL

RE:	Gregory Reed Kellar,	CPA Certificate Number 26509
STATE	OF MINNESOTA	) ) ss.
COUNT	Y 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 4<sup>th</sup> 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:

Gregory Reed Kellar 2834 Ritz Lane Matthews, NC 28105

Peng Her

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

(Notary Public)

HOLLY ANN SALMELA

NOTARY PUBLIC

MINNESOTA

My Commission Expires Jan. 31, 2025