## STATE OF MINNESOTA

# **BOARD OF ACCOUNTANCY**

In the Matter of Michelle Marie Evangeline CPA Certificate No. 16200 ORDER FOR AUTOMATIC REVOCATION OF CPA CERTIFICATE Board File 2021-184

The Minnesota Board of Accountancy is authorized pursuant to Minnesota Statutes Chapter 326A (2020) 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 Michelle Marie Evangeline expired on December 31, 2018.
- 2. Michelle Evangeline 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. 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. Minn. Stat. § 326A.04, subd. 11 (2020). The certificate holder does not have a right to a hearing before the revocation occurs. *Id*.
- 2. Because Michelle Evangeline 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 Michelle Evangeline's CPA Certificate in the State of Minnesota is REVOKED pursuant to Minn. Stat. § 326A.04, subd. 11 (2020). The revocation shall take effect immediately.

IT IS FURTHER ORDERED that the terms of this order are adopted and implemented on this  $20^{th}$  day of January, 2021.

STATE OF MINNESOTA BOARD OF ACCOUNTANCY

SHARON A. JENSEN, CPA

**BOARD CHAIR** 

# STATE OF MINNESOTA MINNESOTA BOARD OF ACCOUNTANCY 85 East 7<sup>th</sup> Place, Suite 125 St. Paul, MN 55101

### **CERTIFICATE OF SERVICE BY U.S. MAIL**

Case Title:

Michelle Marie Evangeline

File #2021-184

I, Dillon Lang, verify by oath or affirmation that on the 27<sup>th</sup> day of January, 2021, at the City of St. Paul, in the county of Ramsey, in the State of Minnesota, served the Order for Automatic Revocation of CPA Certificate by depositing a true and correct copy in the United States mail, properly enveloped, with first class postage prepaid and addressed to the following named individual(s) or entities at the address indicated below.

Michelle Marie Evangeline 18448 SE 43rd PL Issaguah, WA 98027

Dillon Lang