

**STATE OF MINNESOTA
BOARD OF ACCOUNTANCY**

In the Matter of
Cecilia Liu
CPA Certificate No. 20020

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 Cecilia Liu a certified public accountant certificate on June 2, 2000.
3. Cecilia Liu's certified public accountant certificate expired on December 31, 2015
4. On April 19, 2018, pursuant to Minn. Stat. § 326A.04, subd. 11, the Board revoked Cecilia Liu's certificate because she failed to renew it for more than two years after its expiration.
5. On April 18, 2022, Cecilia Liu petitioned to reinstate her 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 Cecilia Liu's active certified public accountant certificate shall be reinstated upon submission of satisfactory proof to the Board that she has completed 120 hours of continuing professional education and payment of \$450 in fees, consisting of a \$350 delinquency fee, and a \$100 renewal fee.

IT IS FURTHER ORDERED that if Cecilia Liu 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 Cecilia Liu's certificate shall not be reinstated.

IT IS FURTHER ORDERED that nothing herein shall be deemed to rescind the Board's order revoking Cecilia Liu'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: 5/5/22

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY



CHARLES SELCER, CPA
Board Chair

STATE OF MINNESOTA
MINNESOTA BOARD OF ACCOUNTANCY
85 East 7th Place, Suite 125
St. Paul, MN 55101

CERTIFICATE OF SERVICE BY U.S. MAIL

In the Matter of Cecilia Liu
License #20020

I, Holly Salmela, verify by oath or affirmation that on the 20th day of May, 2022, at the City of Saint Paul, in Ramsey County, in the State of Minnesota, served the Order for Reinstatement 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.

Cecilia Liu
141 71st Way NE
Fridley, MN 55432



Holly Salmela