

**STATE OF MINNESOTA  
BOARD OF ACCOUNTANCY**

In the Matter of  
Steven Ray Duncan  
CPA Certificate No. 16815

**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 Steven Duncan a certified public accountant license on June 9, 1995.
3. Steven Duncan's certified public accountant certificate expired on December 31, 2018.
4. On January 20, 2021, pursuant to Minn. Stat. § 326A.04, subd. 11, the Board revoked Steven Duncan's certificate because he failed to renew it for more than two years after its expiration.
5. On August 22, 2022, Steven Duncan petitioned to reinstate his 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 Steven Duncan's certified public accountant certificate shall be reinstated upon payment of \$225 in fees, consisting of a \$200 delinquency fee, and a \$25 renewal fee.

IT IS FURTHER ORDERED that if Steven Duncan does not pay all required fees within 90 days, this order shall be automatically vacated, and Steven Duncan's certificate shall not be reinstated.

IT IS FURTHER ORDERED that nothing herein shall be deemed to rescind the Board's order revoking Steven Duncan'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: 9/20/22

STATE OF MINNESOTA  
BOARD OF ACCOUNTANCY

  
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CHARLES SELCER, CPA  
Board Chair