

**STATE OF MINNESOTA
BOARD OF ACCOUNTANCY**

In the Matter of
David Andrew Hengel
CPA Certificate No. 25964

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 (2022).
2. The Board issued Respondent David Hengel a certified public accountant license on May 14, 2010.
3. On July 8, 2014, David Hengel voluntarily surrendered his certificate.
4. On May 15, 2023, David Hengel petitioned to reinstate his surrendered certificate pursuant to Minn. Stat. § 326A.09.
5. This order is in the public interest.


IT IS HEREBY ORDERED, pursuant to Minn. Stat. §§ 326A.04, .09, that David Hengel's certified public accountant certificate shall be reinstated upon submission of satisfactory proof to the Board that he has completed 120 hours of continuing professional education and payment of \$150 in fees, consisting of a \$50 delinquency fee, and a \$100 renewal fee.

IT IS FURTHER ORDERED that if David Hengel 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 David Hengel's certificate shall not be reinstated.

IT IS FURTHER ORDERED that this reinstatement order shall be classified as public data pursuant to Minn. Stat. § 13.41, subd. 5 (2022).

Dated: 6/7/23

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY



CHARLES SELCER, CPA
Board Chair