STATE OF MINNESOTA

BOARD OF ACCOUNTANCY

In the Matter of Kay Marie Walter CPA Certificate No. 20923 ORDER FOR AUTOMATIC REVOCATION OF CPA CERTIFICATE Board File 2013-119

The Minnesota Board of Accountancy ("Board") is authorized pursuant to Minnesota Statutes Chapter 326A (2012) and Minnesota Rules Chapter 1105 (2011) to license, regulate, and take enforcement actions against persons who apply for or hold CPA certificates in the State of Minnesota; and is further authorized pursuant to Minnesota Statutes Section 326A.08 (2012) to initiate appropriate disciplinary action.

Based on its records and files in this matter, the Board makes the following:

FINDINGS OF FACT

1. Kay Marie Walter ("Respondent") failed to renew his/her 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 Minnesota Statutes Section 326A.04, subdivision 11 (2012), the CPA certificates of persons who have failed to renew their certificates for a period of more than two years shall be automatically revoked by order of the Board.
 - 2. The Board is required by law to revoke Respondent's CPA certificate.

NOW THEREFORE, based upon the above Findings of Fact and Conclusions of Law, the Board issues the following:

ORDER

IT IS HEREBY ORDERED that Respondent's CPA certificate in the State of Minnesota is automatically REVOKED pursuant to Minnesota Statutes Section 326A.04, subdivision 11 (2012). The revocation shall take effect immediately.

If Respondent wishes to seek reinstatement of Respondent's CPA certificate, Respondent shall petition the Board pursuant to Minnesota Statutes Section 326A.09 (2012). The Board's consideration of and action upon any petition for reinstatement will be governed by Minnesota Statutes Section 326A.09 (2012) and any other applicable Board Statutes and/or Rules in effect at the time the petition is received by the Board.

IT IS FURTHER ORDERED that the terms of this order are adopted and implemented on this 15th day of July, 2013.

STATE OF MINNESOTA BOARD OF ACCOUNTANCY

KATHLEEN K. MOONEY,

BOARD CHAIR

AFFIDAVIT OF SERVICE BY MAIL

RE:	Kay Marie Wa	alter, CPA Cer	tificate Num	ıber 20923	
STATE OF M	MINNESOTA)			
COUNTY OF	RAMSEY) ss.)			
Bev C	arey, being fi	st duly sworn	, deposes an	id says:	
the 15th day REVOCATIO	of July, 2013, N OF CPA C e, a true and c	she served the ERTIFICATE correct copy the	ne attached (, by depositir	ORDER FOR Any in the Unite	Minnesota, on this AUTOMATIC d States mail at said with prepaid first
146 C	arie Walter allaway Cove Park, Illinois			Bev Carey	Carey .
Subscribed a this the 15 2	nd sworn to be day of	lein	, 2013.	N	a Elizabeth Oehrlein IOTARY PUBLIC MINNESOTA nission Expires Jan. 31, 2015