### STATE OF MINNESOTA

### **BOARD OF ACCOUNTANCY**

In the Matter of Andrea Kay Ling CPA Certificate No. 09110 ORDER FOR AUTOMATIC REVOCATION OF CPA CERTIFICATE Board File 2013-434

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. Andrea Kay Ling ("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 17th day of January, 2014.

STATE OF MINNESOTA BOARD OF ACCOUNTANCY

ROBERT P. SAUNDERS, CPA

**BOARD CHAIR** 

# AFFIDAVIT OF SERVICE BY MAIL

RE: Andrea Kay Ling, CPA Cer	tificate Number 09110
STATE OF MINNESOTA )	
COUNTY OF RAMSEY )	
Bev Carey, being first duly sworn,	deposes and says:
the 17 <sup>th</sup> day of January, 2014, she served <b>REVOCATION OF CPA CERTIFICATE</b> ,	y of Ramsey and State of Minnesota, on this d the attached <b>ORDER FOR AUTOMATIC</b> by depositing in the United States mail at said ereof, properly enveloped, with prepaid first
Andrea Kay Ling 409 W Lake Summit Dr Winter Haven FL 33884	Bur Carry Bev Carey
Subscribed and sworn to before me on this the 17 <sup>th</sup> day of January, 2014.	
(Notary Public)	Victoria Elizabeth Oehrlein NOTARY PUBLIC MINNESOTA My Commission Expires Jan. 31, 2015

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