#### STATE OF MINNESOTA

### **BOARD OF ACCOUNTANCY**

In the Matter of James Phillip McCormick CPA Certificate No. 11607 ORDER FOR AUTOMATIC REVOCATION OF CPA CERTIFICATE Board File 2013-473

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. James Phillip McCormick ("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:	RE: James Phillip McCormick, CPA Certificate Number 11607									
STATE OF M	MINNESOTA ) ) ss.									
COUNTY OF										
Bev C	Carey, being first duly swo	rn, deposes and	d says:							
the 17 <sup>th</sup> day REVOCATION city and state	That at the City of St. Paul, County of Ramsey and State of Minnesota, on this ne 17 <sup>th</sup> day of January, 2014, she served the attached <b>ORDER FOR AUTOMATIC EVOCATION OF CPA CERTIFICATE</b> , by depositing in the United States mail at said ity and state, a true and correct copy thereof, properly enveloped, with prepaid first lass postage, and addressed to:									
2419	es Phillip McCormick Emerald Tr etonka MN 55305		Bev Carey							
	and sworn to before me oday of January, 2014.	'n	· ·							
/ut	tary Public)		oria Elizabeth Oehnem NOTARY PUBLIC MINNESOTA commission Expires Jan. 31, 201							

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