## STATE OF MINNESOTA

## **BOARD OF ACCOUNTANCY**

In the Matter of Brian James Mulrooney CPA Certificate No. 26661 ORDER FOR AUTOMATIC REVOCATION OF CPA CERTIFICATE Board File 2013-509

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. Brian James Mulrooney ("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

ROBÉRT P. SAUNDERS, CPA

BOARD CHAIR

# AFFIDAVIT OF SERVICE BY MAIL

RE:	Brian James Ma	ulrooney, C	CPA Certifica	ate Number 2	6661
STATE OF M	,	ss.			
COUNTY OF					
Bev C	arey, being first	duly sworn	ı, deposes aı	nd says:	
the 17 <sup>th</sup> day of <b>REVOCATIO</b> city and state	of January, 2014 ON OF CPA CER	I, she serve RTIFICATE rect copy th	ed the attach i, by depositi	ed <b>ORDER F</b> e ng in the Unite	Minnesota, on this OR AUTOMATIC ed States mail at said , with prepaid first
6509 (	James Mulroone University Ave A eton WI 53562			Bev Carey	reg
	and sworn to bef day of January, 2				
(Note	ary Public)			oria Elizabeth O NOTARY PUBLI MINNESOTA ommission Expires Jan.	C

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