### STATE OF MINNESOTA

### **BOARD OF ACCOUNTANCY**

In the Matter of Paul Richard Tieskoetter CPA Certificate No. 08612 ORDER FOR AUTOMATIC REVOCATION OF CPA CERTIFICATE Board File 2016-157

The Minnesota Board of Accountancy ("Board") is authorized pursuant to Minnesota Statutes Chapter 326A (2014) and Minnesota Rules Chapter 1105 (2015) 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 (2014) to initiate appropriate disciplinary action.

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

### FINDINGS OF FACT

- 1. The CPA Certificate of Paul Richard Tieskoetter ("Respondent") expired on December 31, 2013.
- 2. 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 (2014), 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 (2014). 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

(2014). The Board's consideration of and action upon any petition for reinstatement will

be governed by Minnesota Statutes Section 326A.09 (2014) 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 22nd day of March, 2016.

STATE OF MINNESOTA BOARD OF ACCOUNTANCY

GREGOR**() S.** STEINER, CPA

**BOARD CHAIR** 

# AFFIDAVIT OF SERVICE BY MAIL

RE: Paul Richard Heskoetter, CPA Certific	cate Number 08612
STATE OF MINNESOTA )	
COUNTY OF RAMSEY )	
Sara Datko, being first duly sworn, department of the 22 <sup>nd</sup> day of March, 2016, she served the REVOCATION OF CPA CERTIFICATE, by city and state, a true and correct copy thereodelass postage, and addressed to:	Ramsey and State of Minnesota, on this attached <b>ORDER FOR AUTOMATIC</b> depositing in the United States mail at said
Paul Richard Tieskoetter 1425 Ridge Cliff Lane Northeast Rochester, Minnesota 55906	Sará Datko
Subscribed and sworn to before me on this the 22 <sup>nd</sup> day of March, 2016.  Additional (Notary Public)	HOLLY ANN SALMELA  NOTARY PUBLIC  MINNESOTA  My Commission Expires Jan. 31, 2020