

**STATE OF MINNESOTA**  
**BOARD OF ACCOUNTANCY**

**In the Matter of**  
**Rick R. Koyiol**  
**CPA Certificate No. 03244**

**ORDER FOR AUTOMATIC**  
**REVOCATION OF CPA CERTIFICATE**  
**Board File 2019-032**

The Minnesota Board of Accountancy is authorized pursuant to Minnesota Statutes Chapter 326A (2018) and Minnesota Rules Chapter 1105 (2017) to license, regulate, and take enforcement actions against persons who apply for or hold CPA certificates in the State of Minnesota.

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

**FINDINGS OF FACT**

1. The CPA Certificate of Rick R. Koyiol expired on December 31, 2016.
2. Koyiol has 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 Minn. Stat. § 326A.04, subd. 11 (2018), the CPA certificate of a person who has failed to renew his or her certificate for a period of more than two years shall be automatically revoked by order of the Board. The certificate holder does not have a right to a hearing before the revocation occurs. *Id.*
2. Because Koyiol failed to renew his/her license for a period of more than two years, his/her license is subject to automatic revocation.

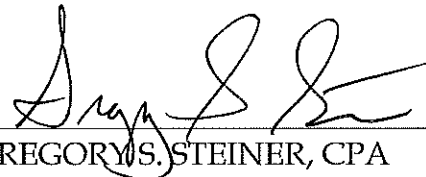
NOW THEREFORE, based upon the above findings of fact and conclusions of law, the Board issues the following:

**ORDER**

**IT IS HEREBY ORDERED** that Koyiol's CPA Certificate in the State of Minnesota is automatically **REVOKED** pursuant to Minn. Stat. § 326A.04, subd. 11 (2018). The revocation shall take effect immediately.

IT IS FURTHER ORDERED that the terms of this order are adopted and implemented on this 14th day of March, 2019.

**STATE OF MINNESOTA  
BOARD OF ACCOUNTANCY**

A handwritten signature in black ink, appearing to read "Gregory S. Steiner", is written over a horizontal line.

GREGORY S. STEINER, CPA  
BOARD CHAIR

AFFIDAVIT OF SERVICE BY MAIL

RE: Rick R. Koyiol, CPA Certificate Number 03244

STATE OF MINNESOTA        )  
  ) ss.  
COUNTY OF RAMSEY    )

Sara Datko, being first duly sworn, deposes and says:

That at the City of St. Paul, County of Ramsey and State of Minnesota, on this the 21<sup>st</sup> day of March, 2019, she served the attached **ORDER FOR AUTOMATIC REVOCATION OF CPA CERTIFICATE**, by depositing in the United States mail at said city and state, a true and correct copy thereof, properly enveloped, with first class and certified postage prepaid, and addressed to:

Rick R. Koyiol  
4898 Palm Drive  
Gilbert, Minnesota 55741

  
Sara Datko

CERTIFIED MAIL  
Return Receipt Requested  
7018 2290 0000 0508 0093

Subscribed and sworn to before me on  
this the 21<sup>st</sup> day of March, 2019.

  
(Notary Public)

