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**

2. Schmitz 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 Schmitz 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 Schmitz’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

GREGORY S. STEINER, CPA
BOARD CHAIR
AFFIDAVIT OF SERVICE BY MAIL

RE:    David Edward Schmitz, CPA Certificate Number 24865

STATE OF MINNESOTA       )
COUNTY OF RAMSEY          ) ss.

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 21st
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:

David Edward Schmitz
Queen Biel Fisette PC
4849 Greenville Avenue Suite 1515
Dallas, Texas 75206

CERTIFIED MAIL
Return Receipt Requested
7018 2290 0000 0508 3537

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

(Notary Public)