STATE OF MINNESOTA

BOARD OF ACCOUNTANCY

In the Matter of Ravshan Yu Yakubov CPA Certificate No. 26548 ORDER FOR AUTOMATIC REVOCATION OF CPA CERTIFICATE Board File 2019-327

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 Ravshan Yu Yakubov expired on December 31, 2016.
- 2. Yakubov 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 Yakubov 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 Yakubov'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 30th day of April, 2019.

STATE OF MINNESOTA BOARD OF ACCOUNTANCY

GREGORYS STEINER, CPA

BOARD CHAIR

AFFIDAVIT OF SERVICE BY MAIL

RE:	Ravshan Yu Yakubov,	CPA Certificate Number 26548
STATE	OF MINNESOTA)) ss.
COUNT	Y 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 6th day of May, 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 registered postage prepaid, and addressed to:

Ravshan Yu Yakubov 321 Mercury Street Rockland, Ontario K4K 0G6 CANADA

REGISTERED MAIL RB 213 075 113 US

Subscribed and sworn to before me on this the 6th day of May, 2019.

(Notary Public)

HOLLY ANN SALMELA
NOTARY PUBLIC
MINNESOTA

My Commission Expires Jan. 31, 2020