STATE OF MINNESOTA

BOARD OF ACCOUNTANCY

In the Matter of James Richard Bowden CPA Certificate No. 15194 ORDER FOR AUTOMATIC REVOCATION OF CPA CERTIFICATE Board File 2020-034

The Minnesota Board of Accountancy is authorized pursuant to Minnesota Statutes Chapter 326A (2018) and Minnesota Rules Chapter 1105 (2019) 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 James Richard Bowden expired on December 31, 2017.
- 2. James Bowden has failed to renew their 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 James Bowden failed to renew their license for a period of more than two years, their 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 James Bowden'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 22nd day of January, 2020.

STATE OF MINNESOTA BOARD OF ACCOUNTANCY

SHARON A. JENSEN, CPA

BOARD CHAIR

AFFIDAVIT OF SERVICE BY MAIL

RE:	James Richard Bowde	en, CPA Certificate Number 15194
STATE	OF MINNESOTA)) ss.
COUN	TY OF RAMSEY)

Holly Salmela, being first duly sworn, deposes and says:

That at the City of St. Paul, County of Ramsey and State of Minnesota, on this the 23rd day of January, 2020, 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:

James Richard Bowden 603 Lake Street #211 Excelsior, MN 55344

Holly Salmela

Subscribed and sworn to before me on this the 23rd day of January, 2020.

(Notary Public)

VICTORIA ELIZABETH GEHFILEIN NOTARY PUBLIC MINNESOTA

My Commission Expires Jan. 31, 2020