

**STATE OF MINNESOTA
BOARD OF ACCOUNTANCY**

In the Matter of
Paula Ann McKay
CPA Certificate No. 13095

REINSTATEMENT ORDER

The Minnesota Board of Accountancy has determined as follows:

1. The Board is authorized to license and regulate certified public accountants pursuant to Minn. Stat. §§ 326A.01-.14 (2018).
2. The Board issued Paula Ann McKay a certified public accountant license on December 5, 1991.
3. Paula McKay's certified public accountant certificate expired on December 31, 2017.
4. On April 30, 2020, pursuant to Minn. Stat. § 326A.04, subd. 11, the Board revoked Paula McKay's certificate because she failed to renew it for more than two years after its expiration.
5. On June 26, 2020, Paula McKay petitioned to reinstate her revoked certificate pursuant to Minn. Stat. § 306A.09.
6. This order is in the public interest.

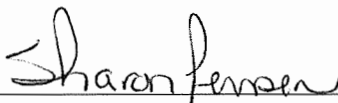
IT IS HEREBY ORDERED, pursuant to Minn. Stat. §§ 326A.04, .09, that Paula McKay's inactive certified public accountant certificate shall be reinstated upon payment of \$195 in fees, consisting of a \$20 reinstatement application fee, a \$150 delinquency fee, and a \$25 renewal fee.

IT IS FURTHER ORDERED that if Paula McKay does not pay all required fees within 90 days, this order shall be automatically vacated, and Paula McKay's certificate shall not be reinstated.

IT IS FURTHER ORDERED that nothing herein shall be deemed to rescind the Board's order revoking Paula McKay's certified public accountant certificate and, moreover, that revocation order and this reinstatement order shall be classified as public data pursuant to Minn. Stat. § 13.41, subd. 5 (2018).

Dated: 9/22/20

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY



SHARON JENSEN, CPA
Board Chair

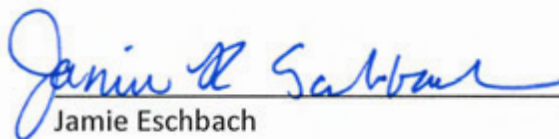
STATE OF MINNESOTA
MINNESOTA BOARD OF ACCOUNTANCY
85 East 7th Place, Suite 125
St. Paul, MN 55101

CERTIFICATE OF SERVICE BY U.S. MAIL

In the Matter of Paula Ann McKay
License # 13095

I, Jamie Eschbach, verify by oath or affirmation that on the 24th day of September, 2020, at the City of Saint Paul, in the county of Ramsey, in the State of Minnesota, served the Reinstatement Order by depositing a true and correct copy in the United States mail, properly enveloped, with first class postage prepaid and addressed to the following named individual(s) or entities at the address indicated below.

Paula Ann McKay
4429 Alla Road #2
Marina Del Rey, CA 90292



Jamie Eschbach