STATE OF MINNESOTA BOARD OF ACCOUNTANCY

In the Matter of Patrick Quinn Sheehan CPA Certificate No. 26301 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 (2020).
- 2. The Board issued Respondent Patrick Sheehan a certified public accountant certificate on November 19, 2010.
- 3. Patrick Sheehan's certified public accountant certificate expired on December 31, 2018.
- 4. On January 20, 2021, pursuant to Minn. Stat. § 326A.04, subd. 11, the Board revoked Patrick Sheehan's certificate because he failed to renew it for more than two years after its expiration.
- 5. On August 18, 2021, Patrick Sheehan petitioned to reinstate his revoked certificate pursuant to Minn. Stat. § 326A.09.
 - 6. This order is in the public interest.

IT IS HEREBY ORDERED, pursuant to Minn. Stat. §§ 326A.04, .09, that Patrick Sheehan's active certified public accountant certificate shall be reinstated upon submission of satisfactory proof to the Board that he has completed 120 hours of continuing professional education and payment of \$250 in fees, consisting of a \$150 delinquency fee, and a \$100 renewal fee.

IT IS FURTHER ORDERED that if Patrick Sheehan does not submit satisfactory proof of completing the continuing-education hours and pay all required fees within 90 days, this order shall be automatically vacated, and Patrick Sheehan's certificate shall not be reinstated.

IT IS FURTHER ORDERED that nothing herein shall be deemed to rescind the Board's order revoking Patrick Sheehan'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 (2020).

Dated: 9 22 21

STATE OF MINNESOTA BOARD OF ACCOUNTANCY

SHARON A. 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 Patrick Quinn Sheehan License #26301

I, Holly Salmela, verify by oath or affirmation that on the 27th day of September 2021, at the City of Saint Paul, in the county of Ramsey, in the State of Minnesota, served the Order for Revocation of CPA Certificate 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.

Patrick Quinn Sheehan 4515 Cedar Ave S Minneapolis, MN 55407

Holly Salmela