## STATE OF MINNESOTA BOARD OF ACCOUNTANCY

In the Matter of Timothy Ray McLevish CPA Certificate No. 07296 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 Timothy McLevish a certified public accountant license on July 1, 2006.
- 3. Timothy McLevish's certified public accountant certificate expired on December 31, 2015.
- 4. On April 19, 2018, pursuant to Minn. Stat. § 326A.04, subd. 11, the Board revoked Timothy McLevish's certificate because he failed to renew it for more than two years after its expiration.
- 5. On March 15, 2022, Timothy McLevish 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 Timothy McLevish's inactive certified public accountant certificate shall be reinstated upon payment of \$375 in fees, consisting of a \$350 delinquency fee, and a \$25 renewal fee.

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

IT IS FURTHER ORDERED that nothing herein shall be deemed to rescind the Board's order revoking Timothy McLevish'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).

STATE OF MINNESOTA BOARD OF ACCOUNTANCY

CHARLES SELCER, CPA

**Board Chair** 

## STATE OF MINNESOTA MINNESOTA BOARD OF ACCOUNTANCY 85 East 7<sup>th</sup> Place, Suite 125 St. Paul, MN 55101

## **CERTIFICATE OF SERVICE BY U.S. MAIL**

In the Matter of Timothy Ray McLevish License #07296

I, Dillon Lang, verify by oath or affirmation that on the 25<sup>th</sup> day of March, 2022, at the City of Saint Paul, in Ramsey County, in the State of Minnesota, served the Order for Reinstatement 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.

Timothy Ray McLevish 500 12th Ave S Naples, FL 34102

Dillon Lang