

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY

In the Matter of
Nancy Marie Bergeson
Certificate No. 06741

ORDER FOR REVOCATION

The Minnesota Board of Accountancy ("Board") has been created under the authority contained in Minnesota Statutes. The Board is authorized, pursuant to the authority contained in Minn. Stat. § 326A.08, subd. 5(a)(1), to revoke an individual's certificate and permit if that individual fails to comply with an order issued by the Board. In accordance with the authority contained in Minnesota Statutes, the Board has created a complaint committee (the "Complaint Committee") to investigate, mediate or initiate administrative or legal proceeding of behalf of the Board with respect to complaints filed with or information received by the Board alleging or indicating violations of sections 326A.01-326A.14.

The Board has been presented credible information, including the Board's own records and files, that leads it to conclude that Nancy Marie Bergeson ("Respondent") has previously entered into and consented to the Board's issuance of a Stipulation and Consent Order approved by the Board on May 18, 2008 ("2008 Stipulation and Order"), a copy of which is attached hereto and incorporated herein by reference, and which contained certain conditions with which Respondent had agreed to and was required to comply. The Board has further been presented with: 1) credible information that leads it to believe that Respondent has failed to comply with all of the conditions contained in the 2008 Stipulation and Order; and 2) the recommendation of the Complaint Committee that Respondent's certificate to practice public accounting be revoked because of such failure to comply.

Pursuant to the provisions contained in paragraph 9 of the 2008 Stipulation and Order, this matter was brought before the Board on the 8th day of December, 2008. Respondent was duly notified that this matter would be considered by the Board on such date and did not appear. Based upon the files and records of the Board, the attached Affidavit of Doreen Johnson Frost,

and the findings and recommendation of the Complaint Committee, the Board hereby makes the following findings of fact and conclusions.

FINDINGS OF FACT

1. Respondent, after being advised of her rights and being given the opportunity to consult with legal counsel, did voluntarily agree to enter into and execute the 2008 Stipulation and Order.

2. The conditions contained in paragraph 9 of the 2008 Stipulation and Order with which Respondent agreed to comply was the requirement that Respondent pay to the Board a total of \$430 for the following:

- a. A civil penalty of \$250;
- b. A CPA inactive certificate renewal fee of \$30; and
- c. A delinquency fee of \$150 for the years 2006 through 2008.

3. Respondent has not, as of the date of this Order for Revocation, paid to the Board the \$430 referred to in paragraph 2 above.

4. The Complaint Committee has recommended to the Board that the May 2008 Stipulation Order be vacated and Respondent's public accounting certificate number 06741 be revoked because of her failure to comply with the conditions contained in the 2008 Stipulation and Order.

CONCLUSIONS

1. In paragraph 9 of the 2008 Stipulation and Order, Respondent waived any right she may have to a hearing before an administrative law judge, discovery, cross-examination of adverse witnesses, and other procedures governing administrative hearings or civil trials regarding the matters covered under the Order for Revocation.

2. Respondent's failure to pay the Board \$430 is in violation of the 2008 Stipulation and Order.

4. The Complaint Committee's recommendation that the 2008 Stipulation and Order be vacated and Respondent's certificate as a public accountant be revoked is supported by the record and is appropriate and not excessive.

ORDER

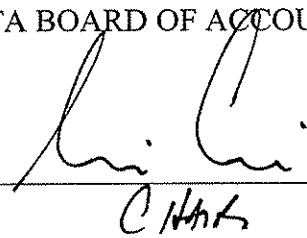
Based upon all of the information presented, the Board hereby adopts and incorporates herein the above-delineated Findings of Fact and Conclusions. Upon consideration of the foregoing Findings of Fact and Conclusions, the Board hereby orders that the 2008 Stipulation and Order be vacated and Respondent's certificate to practice public accounting in the State of Minnesota is hereby immediately revoked as of this 8th day of December, 2008, and Respondent is hereby ordered to immediately surrender her certificate to practice public accounting to the Board by delivering the original thereof to the Board's office at Suite 125 Golden Rule Building, 85 East Seventh Place, Saint Paul, Minnesota 55101.

Respondent may reapply for licensure to the Board upon presenting a petition for reinstatement as provided in Minn. Stat. § 326A.09. At a minimum, the petition shall include payment in the amount of \$430 to the Board as required in the 2008 Stipulation and Order, and evidence of having obtained up to 120 hours of continuing professional education credits that would have been required had Respondent held a certificate continuously. Upon consideration of the petition, the Board may, in its sole discretion, place any other conditions on reinstatement of Respondent's certificate that it deems appropriate and necessary to ensure that the purposes of Minn. Stat. ch. 326A are met.

Dated the 8th day of December, 2008.

MINNESOTA BOARD OF ACCOUNTANCY

BY: _____



C. H. H. K.

