

**STATE OF MINNESOTA
BOARD OF ACCOUNTANCY**

**In the Matter of Bernice Aurelia Garbina
Certified Public Accountant
Certificate Number 19784**

**ORDER
File No. 2018-384**

1. The Minnesota Board of Accountancy ("Board") is authorized, pursuant to Minnesota Statutes section 214.10; Minnesota Statutes section 326A.02, subdivisions 4 and 6 (2016); and Minnesota Statutes section 326A.08, subdivision 1 (2016) to license, regulate, and take appropriate disciplinary action against certified public accountants whenever appropriate.

FINDINGS OF FACT

2. On September 12, 2017, the Board issued a stipulation and consent order, Board File # 2016-301 ("2017 Stipulation and Consent Order"), suspending Bernice Aurelia Garbina's ("Respondent") Minnesota Certified Public Accountant certificate.

3. Section 7 of the 2017 Stipulation and Consent Order provides:

- a. Respondent's Certified Public Accountant Certificate is **SUSPENDED.**
- b. During the period of suspension, Respondent shall not offer to perform, or perform, services required by law to be performed by a Certified Public Accountant as set forth in Minnesota Statutes Chapter 326A (2016) and Minnesota Rules Chapter 1105 (2015); and
- c. During the period of suspension, Respondent shall not use the designations "Certified Public Accountant" nor "CPA" in connection with her name, nor shall Respondent hold herself out as a Certified Public Accountant or CPA in any manner in the State of Minnesota.
- d. Respondent shall pay to the Board a CIVIL PENALTY of Five Thousand Dollars (\$5,000.00). Respondent shall submit a Civil Penalty of Five Thousand Dollars (\$5,000.00) by check to the Board

within sixty (60) days of the Board's approval of this Stipulation and Consent Order.

- e. Conditions for Reinstatement of CPA Certificate. Respondent agrees that she will not apply to reinstate her CPA Certificate until: (a) successful completion of the court-ordered probation; **AND** (b) the Board has received satisfactory documentation issued by the court of Respondent's completion of all probation requirements; **AND** (c) Respondent has timely paid the entire civil penalty to the Board as required by paragraph 7.d. above. Respondent's reinstatement application will be reviewed and considered by the Board pursuant to Minnesota Statutes Section 326A.04, Minnesota Statutes Section 326A.09 and other applicable Board statutes and rules in effect at the time the application for reinstatement is submitted.

4. On November 30, 2017 the Board received a payment from Respondent in the amount of Five Thousand Dollars (\$5,000.00), satisfying the civil penalty requirement in section 7.d. of the 2017 Stipulation and Consent Order.

5. On April 2, 2018, Respondent was discharged from court-ordered probation.

6. On May 15, 2018, the Board received an application for reinstatement of a certificate from Respondent. Respondent submitted documentation from the court showing the discharge from probation on April 2, 2018.

7. On September 28, 2018, Respondent submitted written documentation of having completed all qualifying continuing professional education credits required by Board statutes and rules that would have been required had Respondent continuously held an active Certified Public Accountant certificate through the proposed dated of reinstatement.

8. Based on Respondent's payment of Five Thousand Dollars (\$5,000.00) civil penalty, providing documentation of discharge from court-ordered probation, and application for reinstatement, Respondent has complied with the conditions listed in parts 7.d. and 7.e. of the 2017 Stipulation and Consent Order.

NOW, THEREFORE, based upon the above facts, all the files, records, and proceedings herein, and pursuant to sections 7.d. and 7.e. of the 2017 Stipulation and Consent Order, the Board issues the following:

ORDER

IT IS HEREBY ORDERED that because the conditions listed in the 2017 Stipulation and Consent Order, Board File No. 2016-301, issued to Respondent Bernice Aurelia Garbina on September 12, 2017 have been satisfied, the Board reinstates the Certified Public Accountant certificate of Respondent Bernice Aurelia Garbina, certificate number 17984.

Dated: 12/17/18

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY



GREGORY S. STEINER, CPA
Chair

AFFIDAVIT OF SERVICE BY MAIL


RE: Bernice Aurelia Garbina; CPA Certificate No. 19784

STATE OF MINNESOTA)
) ss.
COUNTY OF RAMSEY)

Sara Datko, being first duly sworn, deposes and says:

6th That at the City of St. Paul, County of Ramsey and State of Minnesota, on this the 6th day of December 2018, she served the attached Order, 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:

Bernice Aurelia Garbina
3238 19th Street South
St. Cloud, Minnesota 56301


Sara Datko

CERTIFIED MAIL
Return Receipt Requested
7017 3040 0000 1240 8878

Subscribed and sworn to before me on
this the 6th day of December, 2018.




(Notary Public)