

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY

In the Matter of
Linda Sue Wilkinson
CPA Certificate No. 19170

ORDER FOR AUTOMATIC
REVOCAION OF CPA CERTIFICATE
Board File 2019-315

The Minnesota Board of Accountancy is authorized pursuant to Minnesota Statutes Chapter 326A (2018) and Minnesota Rules Chapter 1105 (2017) to license, regulate, and take enforcement actions against persons who apply for or hold CPA certificates in the State of Minnesota.

Based on its records and files in this matter, the Board makes the following:

FINDINGS OF FACT

1. The CPA Certificate of Linda Sue Wilkinson expired on December 31, 2016.
2. Wilkinson has failed to renew his/her CPA Certificate for more than two years after its expiration.

Based on the above findings of fact, the Board makes the following:

CONCLUSIONS OF LAW

1. Pursuant to Minn. Stat. § 326A.04, subd. 11 (2018), the CPA certificate of a person who has failed to renew his or her certificate for a period of more than two years shall be automatically revoked by order of the Board. The certificate holder does not have a right to a hearing before the revocation occurs. *Id.*
2. Because Wilkinson failed to renew his/her license for a period of more than two years, his/her license is subject to automatic revocation.

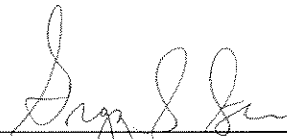
NOW THEREFORE, based upon the above findings of fact and conclusions of law, the Board issues the following:

ORDER

IT IS HEREBY ORDERED that Wilkinson's CPA Certificate in the State of Minnesota is automatically **REVOKED** pursuant to Minn. Stat. § 326A.04, subd. 11 (2018). The revocation shall take effect immediately.

IT IS FURTHER ORDERED that the terms of this order are adopted and implemented on this 30th day of April, 2019.

**STATE OF MINNESOTA
BOARD OF ACCOUNTANCY**



GREGORY S. STEINER, CPA
BOARD CHAIR

AFFIDAVIT OF SERVICE BY MAIL

RE: Linda Sue Wilkinson, CPA Certificate Number 19170

STATE OF MINNESOTA)
) ss.
COUNTY OF RAMSEY)

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

That at the City of St. Paul, County of Ramsey and State of Minnesota, on this the 6th day of May, 2019, she served the attached **ORDER FOR AUTOMATIC REVOCATION OF CPA CERTIFICATE**, 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:

Linda Sue Wilkinson
4247 Rocky Ledge Way
Snellville, Georgia 30039

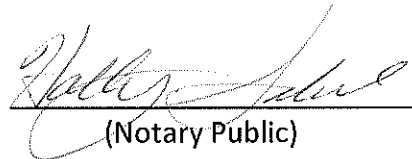


Sara Datko

CERTIFIED MAIL
Return Receipt Requested
7017 3040 0000 1241 1823

Subscribed and sworn to before me on
this the 6th day of May, 2019.





(Notary Public)