STATE OF MINNESOTA

BOARD OF ACCOUNTANCY

In the Matter of Thomas William Bernardson CPA Certificate No. 06742

ORDER FOR AUTOMATIC REVOCATION OF CPA CERTIFICATE Board File 2020-022

The Minnesota Board of Accountancy is authorized pursuant to Minnesota Statutes Chapter 326A (2018) and Minnesota Rules Chapter 1105 (2019) 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

The CPA Certificate of Thomas William Bernardson expired on December
31, 2017.

2. Thomas Bernardson has failed to renew their 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 Thomas Bernardson failed to renew their license for a period of more than two years, their 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 Thomas Bernardson's CPA Certificate in the State of Minnesota is automatically **REVOKED** pursuant to Minn. **S**tat. § 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 22nd day of January, 2020.

STATE OF MINNESOTA BOARD OF ACCOUNTANCY

SHARON A. JENSEN, CPA BOARD CHAIR

AFFIDAVIT OF SERVICE BY MAIL

Thomas William Bernardson, CPA Certificate Number 06742 RE:

STATE OF MINNESOTA)) ss. COUNTY OF RAMSEY)

Holly Salmela, being first duly sworn, deposes and says:

That at the City of St. Paul, County of Ramsey and State of Minnesota, on this the 23rd day of January, 2020, 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:

Thomas William Bernardson 13026 Yellow Pine Cir NW Coon Rapids, MN 55448

Jahr

Subscribed and sworn to before me on this the 23rd day of January, 2020.

Vitoria E Cahrlein (Notary Public)

