## STATE OF MINNESOTA

### **BOARD OF ACCOUNTANCY**

In the Matter of Jon S Calder CPA Certificate No. 08268 ORDER FOR AUTOMATIC REVOCATION OF CPA CERTIFICATE Board File 2020-055

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

- 1. The CPA Certificate of Jon S Calder expired on December 31, 2017.
- 2. Jon Calder 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 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 Jon Calder 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 Jon Calder'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 11<sup>th</sup> day of March, 2020.

STATE OF MINNESOTA BOARD OF ACCOUNTANCY

SHARON A. JENSEN, CPA

BOARD CHAIR

### AFFIDAVIT OF SERVICE BY MAIL

RE:	Jon S Calder, CPA Certificate Number 08268	
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 12<sup>th</sup> day of March, 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:

Jon S Calder 3008 Florida Ave Crystal, MN 55427

Holly Salmela

Subscribed and sworn to before me on this the 12<sup>th</sup> day of March, 2020.

(Notary Public)

SUSAN DALE LICK
NOTARY PUBLIC
MINNESOTA
My Commission Expires Jan. 31, 2022