

**STATE OF MINNESOTA**  
**BOARD OF ACCOUNTANCY**

**In the Matter of**  
**Carolyn Rae Gabel**  
**CPA Certificate No. 11323**

**ORDER FOR AUTOMATIC**  
**REVOCATION OF CPA CERTIFICATE**  
**Board File 2020-101**

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 Carolyn Rae Gabel expired on December 31, 2017.
2. Carolyn Gabel 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 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 Carolyn Gabel failed to renew their license for a period of more than two years, their license is subject to automatic revocation.

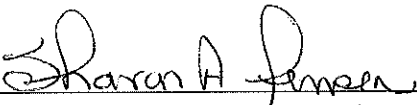
NOW THEREFORE, based upon the above findings of fact and conclusions of law, the Board issues the following:

**ORDER**

**IT IS HEREBY ORDERED** that Carolyn Gabel'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**

  
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SHARON A. JENSEN, CPA  
BOARD CHAIR

