

**STATE OF MINNESOTA
BOARD OF ACCOUNTANCY**

In the Matter of
Gina M Sapia
CPA Certificate No. 25998

REINSTATEMENT ORDER

The Minnesota Board of Accountancy has determined as follows:

1. The Board is authorized to license and regulate certified public accountants pursuant to Minn. Stat. §§ 326A.01-.14 (2020).
2. The Board issued Respondent Gina Sapia a certified public accountant certificate on May 14, 2010.
3. Gina Sapia's certified public accountant certificate expired on December 31, 2018.
4. On January 20, 2021, pursuant to Minn. Stat. § 326A.04, subd. 11, the Board revoked Gina Sapia's certificate because she failed to renew it for more than two years after its expiration.
5. On March 16, 2021, Gina Sapia petitioned to reinstate her revoked certificate pursuant to Minn. Stat. § 326A.09.
6. This order is in the public interest.

IT IS HEREBY ORDERED, pursuant to Minn. Stat. §§ 326A.04, .09, that Gina Sapia's active certified public accountant certificate shall be reinstated upon submission of satisfactory proof to the Board that she has completed 120 hours of continuing professional education and payment of \$250 in fees, consisting of a \$150 delinquency fee, and a \$100 renewal fee.

IT IS FURTHER ORDERED that if Gina Sapia does not submit satisfactory proof of completing the continuing-education hours and pay all required fees within 90 days, this order shall be automatically vacated, and Gina Sapia's certificate shall not be reinstated.

IT IS FURTHER ORDERED that nothing herein shall be deemed to rescind the Board's order revoking Gina Sapia's certified public accountant certificate and, moreover, that revocation order and this reinstatement order shall be classified as public data pursuant to Minn. Stat. § 13.41, subd. 5 (2020).

Dated: 5/5/21

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY

Sharon A. Jensen, Vice Chair
SHARON A. JENSEN, CPA
Board Chair

STATE OF MINNESOTA
MINNESOTA BOARD OF ACCOUNTANCY
85 East 7th Place, Suite 125
St. Paul, MN 55101

CERTIFICATE OF SERVICE BY U.S. MAIL

In the Matter of Gina M Sapia
License # 25998

I, Jamie Eschbach, verify by oath or affirmation that on the 11th day of May, 2021, at the City of Saint Paul, in the county of Ramsey, in the State of Minnesota, served the Reinstatement Order by depositing a true and correct copy in the United States mail, properly enveloped, with first class postage prepaid and addressed to the following named individual(s) or entities at the address indicated below.

Gina M Sapia
2151 County Rd B W
Roseville, MN 55113


Jamie Eschbach