

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

**In the Matter of**  
**Gerald David Underwood**  
**CPA Certificate No. 07402**

**ORDER FOR AUTOMATIC**  
**REVOCAION OF CPA CERTIFICATE**  
**Board File 2021-798**

The Minnesota Board of Accountancy is authorized pursuant to Minnesota Statutes Chapter 326A (2020) 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 Gerald David Underwood expired on December 31, 2019.
2. Gerald Underwood 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 (2020), the CPA certificate of a person who has failed to renew their 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 Gerald Underwood 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 Gerald Underwood's CPA Certificate in the State of Minnesota is automatically **REVOKED** pursuant to Minn. Stat. § 326A.04, subd. 11 (2020). The revocation shall take effect immediately.

IT IS FURTHER ORDERED that the terms of this order are adopted and implemented on this 13<sup>th</sup> day of January, 2022.

**STATE OF MINNESOTA  
BOARD OF ACCOUNTANCY**



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CHARLES SELCER, CPA  
BOARD CHAIR

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

CERTIFICATE OF SERVICE BY U.S. MAIL

Case Title: **Gerald David Underwood**  
File No. **2021-798**

I, Randy Oppold, verify by oath or affirmation that on the 21st day of January, 2022, at the City of St. Paul, in the county of Ramsey, in the State of Minnesota, served the Order for Automatic Revocation of CPA Certificate 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.

Gerald David Underwood  
1708 Mary Ln  
North Mankato, MN 56003

  
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Randy Oppold